

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2017 to June 30, 2018

July 1, 2018 to June 30, 2019

July 1, 2019 to June 30, 2020

Westmoreland County Children and Youth Agency

June 2022



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania
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**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

The Commissioners of Westmoreland County
Westmoreland Courthouse Square Suite 101
Two North Main Street
Greensburg, PA 15601

Dear Commissioners:

We have fulfilled the requirements pursuant to authority derived from Act 148 of 1976, as amended, (62 P.S. § 704.1(a)(4)) for the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary, hereinafter referred to as the submitted fiscal reports, and the related financial records of the Westmoreland County Children's Bureau (agency). The purpose of this engagement is to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children residing within the county for the fiscal years July 1, 2017 to June 30, 2018, July 1, 2018 to June 30, 2019, and July 1, 2019 to June 30, 2020. The scope of our engagement was limited to the fiscal reports submitted to the Pennsylvania Department of Human Services (DHS) as part of the Act 148 Invoice Packages for the fiscal years ended June 30, 2018, June 30, 2019, and June 30, 2020.

Agency management is responsible for the preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations. Our engagement procedures included a review of selected agency records and other procedures we deemed necessary, to enable us to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within the county. We also performed procedures to determine the county's compliance with certain provisions of 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, Chapters 3140 and 3170 (55 Pa. Code §§ 3140.1 *et seq.* and 3170.1 *et seq.*). The engagement was not conducted, nor was it required to be, in accordance with professional auditing or attestation standards. We believe that our engagement procedures provided us a reasonable basis to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children residing within Westmoreland County.

We certify that the enclosed amended fiscal reports fairly present, in all material respects, the total Commonwealth expenditures paid on behalf of children residing within the county for the 2017-2018, 2018-2019, and 2019-2020 fiscal years based on the accrual basis of accounting.¹

Adjustments to the agency's submitted fiscal reports resulting from the procedures we performed during this engagement are as follows:

- For the **2017-2018 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment in total impacted the agency's Net State Share by increasing agency expenditures by \$412,847. Based on the application of the state participation rates, this adjustment resulted in an amount due to the county totaling \$331,720.
- For the **2018-2019 fiscal year**, our engagement resulted in three adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Net State Share by increasing agency expenditures by \$157,186 and increasing program income by \$72,954. Based on the application of the state participation rates, the three adjustments resulted in an amount due to the county totaling \$83,016.
- For the **2019-2020 fiscal year**, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Net State Share by increasing agency expenditures by \$305,562 and increasing program income by \$1,420. Based on the application of the state participation rates, the two adjustments resulted in an amount due to the county totaling \$243,445.

This report includes the following observation:

Observation – Despite the Pennsylvania Department of Human Services Apparent Strides in Increasing the Protection of At-Risk Children in the Care of Contracted In-Home Preventative Service Providers, DHS Failed to Review the Adequacy of the C&Y Agencies Procedures and Results for Ensuring these Providers Comply with CPSL Requirements.

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on May 18, 2022.

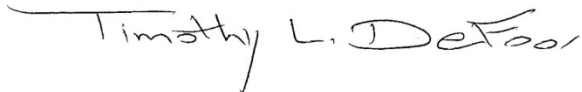
This report is being forwarded to the DHS Bureau of Financial Operations, and the Office of Children, Youth, and Families for review and settlement of any recommended adjustments included in our amended fiscal reports. You will be notified by DHS of the decisions made regarding the approval and finalization of any recommended adjustment amounts during the DHS settlement process and the impact, if any, on a future Act 148 payment. At that time, in accordance with the Commonwealth's General Rules of Administrative Practice and Procedure, 1 Pa. Code §

¹ In accordance with DHS regulations, the expenditures reported in the enclosed fiscal reports are limited to expenditures funded by allocations made pursuant to Act 148 of 1976, as amended, (62 P.S. § 704.1) and do not include any expenditures made from other appropriations or grant funds.

31.1 *et seq.*, you will be afforded the opportunity by Commonwealth DHS to appeal its settlement process decision.

We appreciate the cooperation, assistance, and courtesy granted our representatives by your officials and agency staff. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.

Sincerely,

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a long horizontal line extending to the left of the first letter.

Timothy L. DeFoor
Auditor General
May 23, 2022

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BACKGROUND

The Department of the Auditor General (department) is responsible for reviewing the fiscal reports known as the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary of the 67 County Children and Youth Agencies. The department determines proper reporting and utilization of funds according to program regulations and guidelines under the Human Services Code 62 P.S. § 704.1(a)(4). The annual state Act 148 allocations are used by the counties to administer social services for the children and youth that reside within the Commonwealth of Pennsylvania, whose stated goal is “to ensure, for each child in this Commonwealth, a permanent, legally assured family which protects the child from abuse and neglect.” The Children and Youth Social Services Program is county-administered and state-supervised by DHS, with shared responsibility for achieving the commonwealth’s goal.

In accordance with the Human Services Code (62 P. S. § 703), DHS is responsible for making and enforcing all rules and regulations necessary and appropriate to the proper accomplishment of the child welfare duties and functions vested by law in the county institution districts or their successors. Title 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, outlines the rules and regulations relative to the county administration of the Children and Youth Social Service Programs. Specifically, in compliance with 55 Pa. Code § 3140.31, the counties must report their cumulative actual expenditures incurred for the provision of children and youth social services on a quarterly basis to DHS through the Act 148 invoice package, which includes the fiscal reports. The expenditures reported in the Act 148 invoice package refers to all costs for dependent and delinquent children and youth services funded or administered by DHS.

We reviewed the final, cumulative 4th quarter fiscal reports submitted to DHS, the agency’s related financial records, and other supporting documentation. This was done to determine whether the agency’s actual, cumulative expenditures and revenues were properly reported to DHS for the respective fiscal years. The amended fiscal reports below include any adjustments we considered necessary to reflect the agency’s actual related revenue, expenditures, and net state share for each fiscal year in our engagement period.

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2017 to JUNE 30, 2018

**WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$ 19,846,323
Supplemental Act 148		<u>0</u>
Total State Allocation		19,846,323
State Share (CY348) ²	\$ 18,568,880	
Less: Major Service Category Adjustment		<u>0</u>
Net State Share		\$ 18,568,880
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³		\$ 18,568,880
Actual Act 148 Revenues Received ⁴		<u>18,237,160</u>
Net Amount Due County/(State) ⁵		<u>\$ 331,720</u>

¹ Approved State Allocation is the amount of Act 148 State Funds that were budgeted for the County.

² State Share (CY348) is the total amount of County expenditures that are eligible for reimbursement from Act 148 Funds after auditor's adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after auditor's adjustments are considered.

⁴ Actual Act 148 Revenues Received is the amount of Act 148 funds the County received.

⁵ Net Amount Due the County/(State) is the variance between the amount of Act 148 funds the County received and the Final Net State Share Payable to the County.

WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018
 AMENDED CY348
 FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	126,203	0	15,409	0	0	0	0	0	110,794	110,794	0
02. 90% REIMBURSEMENT	379,463	14,640	94	0	0	0	0	0	364,729	328,256	36,473
03. 80% REIMBURSEMENT	24,685,440	491,129	3,593,170	1,062,681	338,362	0	0	0	19,200,098	15,360,079	3,840,019
04. 60% REIMBURSEMENT	3,676,918	211,274	193,540	0	0	162,348	0	12,861	3,096,895	1,858,137	1,238,758
05. 50% REIMBURSEMENT	1,937,205	113,979	0	0	0	0	0	0	1,823,226	911,614	911,612
06. TOTAL NET CHILD WELFARE EXPEND.	30,805,229	831,022	3,802,213	1,062,681	338,362	162,348	0	12,861	24,595,742	18,568,880	6,026,862
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	1,338,640	0							1,338,640	803,184	535,456
08. NON-REIMBURSABLE EXPENDITURES	33,733	0							33,733		33,733
09. TOTAL EXPENDITURES	32,177,602	831,022	3,802,213	1,062,681	338,362	162,348	0	12,861	25,968,115	19,372,064	6,596,051
10. TOTAL TITLE IV-D COLLECTIONS	284,515										
11. TITLE IV-D Collections for IV-E Children	62,310										
12. STATE ACT 148 - line 6	18,568,880										
13. STATE ACT 148 ALLOCATION	19,846,323										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	18,568,880										
INVOICE											
AMENDED STATE SHARE (ACT 148)	18,568,880										
ACT 148 AMOUNT RECEIVED	18,237,160										
ADJUSTMENT TO STATE SHARE	331,720										

WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018
AMENDED CY 370A
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 48	LOCAL SHARE
IN-HOME												
1-A ADOPTION SERVICE	126,203	0	1,488,696	15,409	0	0	0	0	0	110,794	110,794	0
1-B ADOPTION ASSISTANCE	3,670,367	0	1,488,696	0	0	0	0	0	0	2,181,671	1,745,337	436,334
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	526,366	0	184,599	839	0	0	0	0	0	340,928	272,742	68,186
1-D COUNSELING - DEPENDENT	5,830,333	0	0	828,891	338,362	0	0	0	0	4,663,080	3,730,464	932,616
1-E COUNSELING - DELINQUENT	775,740	0	0	233,790	0	0	0	0	0	541,950	433,560	108,390
1-F DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	6,202	0	0	0	0	0	0	0	0	6,202	4,962	1,240
1-H DAY TREATMENT - DELINQUENT	66,776	0	0	0	0	0	0	0	0	66,776	53,421	13,355
1-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	371,800	0	45,940	0	0	0	0	0	0	325,860	260,688	65,172
1-K LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	1,028,474	0	128,597	0	0	0	0	0	0	899,877	719,902	179,975
1-N PROTECTIVE SERVICE - GENERAL	3,860,213	52,818	481,096	0	0	0	0	0	0	3,326,299	2,661,039	665,260
1-O SERVICE PLANNING	0	0	0	0	0	0	0	0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	61,223	0	0	0	0	0	0	0	0	61,223	30,612	30,611
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	15,372	0	0	0	0	0	0	0	0	15,372	7,686	7,686
1-R SUBTOTAL IN-HOME	16,339,069	52,818	1,673,295	671,881	338,362	0	0	0	0	12,540,032	10,031,207	2,508,825

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 48	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	6,888	0	0	0	0	0	0	0	0	6,888	5,510	1,378
2-B ALTERNATIVE TREATMENT - DELINQUENT	29,291	0	0	0	0	0	0	0	0	29,291	23,433	5,858
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,908,511	49,810	263,119	137	0	0	0	0	0	1,595,445	1,276,356	319,089
2-D COMMUNITY RESIDENTIAL - DELINQUENT	1,788,315	52,451	8,163	0	0	0	0	0	0	1,727,701	1,382,161	345,540
2-E EMERGENCY SHELTER - DEPENDENT	298,247	14,640	74	20	0	0	0	0	0	283,513	255,162	28,351
2-F EMERGENCY SHELTER - DELINQUENT	81,216	0	0	0	0	0	0	0	0	81,216	73,094	8,122
2-G FOSTER FAMILY - DEPENDENT	4,392,172	324,283	709,137	264,846	0	0	0	0	0	3,093,906	2,475,125	618,781
2-H FOSTER FAMILY - DELINQUENT	426	0	0	52	0	0	0	0	0	374	299	75
2-I SUP. INDEPENDENT LIVING - DEPENDENT	232,074	4,967	14,215	0	0	0	0	0	0	212,892	170,314	42,578
2-J SUP. INDEPENDENT LIVING - DELINQUENT	191,492	6,800	3,734	0	0	0	0	0	0	180,958	144,766	36,192
2-K SUBTOTAL CBP	8,928,632	452,951	998,442	265,055	0	0	0	0	0	7,212,184	5,806,220	1,405,964

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 48	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	1,860,610	113,979	0	0	0	0	0	0	0	1,746,631	873,316	873,315
3-B RESIDENTIAL SERVICE - DEPENDENT	725,866	39,010	76,662	0	0	0	162,348	0	0	447,846	268,708	179,138
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	1,336,341	47,057	0	0	0	0	0	0	0	1,289,284	773,570	515,714
3-D SECURE RES. SERVICE (EXCEPT YDC)	145,019	10,722	0	0	0	0	0	0	0	134,297	80,578	53,719
3-E YDC SECURE	1,338,640	0	0	0	0	0	0	0	0	1,338,640	803,184	535,456
3-F SUBTOTAL INSTITUTIONAL	5,406,476	210,768	76,662	0	0	0	162,348	0	0	4,956,698	2,799,356	2,157,342
4 ADMINISTRATION	1,469,692	114,485	0	116,878	0	0	0	0	0	1,225,468	735,281	490,187
5 TOTAL REVENUES	32,143,869	831,022	2,748,399	1,053,814	338,362	0	162,348	0	0	25,934,382	19,372,064	6,562,318

WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018
AMENDED CY370
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
IN-HOME												
I-A ADOPTION SERVICE	67,047	22,574		37,212	0	0	126,833	37	0	630	0	0
I-B ADOPTION ASSISTANCE	0	0	3,670,367	0	0	0	3,670,367	0	425	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	947	5,421	519,753	245	0	0	526,366	8	62	0	0	0
I-D COUNSELING - DEPENDENT	0	0	5,830,333	0	5,830,333	0	5,830,333	0	976	0	0	0
I-E COUNSELING - DELINQUENT	0	0	0	212	775,528	0	775,740	0	243	0	0	0
I-F DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0	0	0	6,202	0	6,202	0	1	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0	0	0	66,776	0	66,776	0	15	0	0	0
I-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	228,330	126,901	4,190,120	20,157	0	0	375,388	1,785	0	3,588	0	0
I-K LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	704,494	225,537	0	99,887	0	0	1,029,918	783	0	1,444	0	0
I-N PROTECTIVE SERVICE - GENERAL	2,228,971	1,137,259	0	501,566	0	0	3,867,796	1,649	0	7,583	0	0
I-O SERVICE PLANNING	0	0	0	0	0	0	0	0	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	0	0	0	61,223	0	126	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	15,372	0	55	0	0	0
I-R SUBTOTAL IN-HOME	3,229,789	1,517,692	4,190,120	659,279	6,755,434	0	16,352,314			13,245	0	0
	Number of Children receiving only NON-PURCHASED IN-Home Services 3,936											
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	6,888	0	6,888	12	2	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	29,291	0	29,291	103	8	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	2,238	1,906,273	0	1,908,511	7,688	53	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	4,195	1,784,120	0	1,788,315	7,953	77	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	418	297,829	0	298,247	2,624	94	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	146	81,070	0	81,216	226	20	0	0	0
2-G FOSTER FAMILY - DEPENDENT	698,560	348,492	0	225,046	3,124,013	0	4,396,111	77,754	327	3,939	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	426	0	0	426	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	300	231,774	0	232,074	1,025	1	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	590	190,902	0	191,492	1,063	10	0	0	0
2-K SUBTOTAL CBP	698,560	348,492	0	233,359	7,652,160	0	8,932,571	98,448	592	3,939	0	0
	Number of Children receiving only NON-PURCHASED IN-Home Services 3,936											
ADMINISTRATION												
4 ADMINISTRATION	427,471	239,768	0	819,002	0	0	1,486,241			16,549	0	0
TOTAL EXPENDITURES	4,355,820	2,105,952	4,190,120	1,719,536	19,806,174	0	32,177,602			33,733	0	0
	County Indirect Costs = \$ 619,480											

**WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 125,376	\$ 1,457	\$ 126,833
Adoption Assistance	3,670,367	0	3,670,367
Subsidized Permanent Legal Custodianship	526,366	0	526,366
Counseling	6,455,731	150,342	6,606,073
Day Care	0	0	0
Day Treatment	72,978	0	72,978
Homemaker Service	0	0	0
Intake and Referral	368,209	7,179	375,388
Life Skills	0	0	0
Protective Service - Child Abuse	1,020,152	9,766	1,029,918
Protective Service - General	3,811,495	56,301	3,867,796
Service Planning	0	0	0
Juvenile Act Proceedings	76,595	0	76,595
Alternative Treatment	33,859	2,320	36,179
Community Residential	3,638,708	58,118	3,696,826
Emergency Shelter	333,164	46,299	379,463
Foster Family	4,332,869	63,668	4,396,537
Supervised Independent Living	423,566	0	423,566
Juvenile Detention Service	1,860,610	0	1,860,610
Residential Service	2,062,207	0	2,062,207
Secure Residential Service (Except YDC)	145,019	0	145,019
YDC Secure	1,338,640	0	1,338,640
Administration	<u>1,468,844</u>	<u>17,397</u>	<u>1,486,241</u>
Combined Total Expense	31,764,755	412,847	32,177,602
Less Non-reimbursables	<u>33,733</u>	<u>0</u>	<u>33,733</u>
Total Net Expense	\$ <u>31,731,022</u>	\$ <u>412,847</u>	\$ <u>32,143,869</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 4,355,820	\$ 0	\$ 4,355,820
Employee Benefits	1,989,988	115,964	2,105,952
Subsidies	4,190,120	0	4,190,120
Operating	1,719,536	0	1,719,536
Purchased Services	19,509,291	296,883	19,806,174
Fixed Assets	<u>0</u>	<u>0</u>	<u>0</u>
Combined Total Expense	31,764,755	412,847	32,177,602
Less Non-reimbursables	<u>33,733</u>	<u>0</u>	<u>33,733</u>
Total Net Expense	\$ <u>31,731,022</u>	\$ <u>412,847</u>	\$ <u>32,143,869</u>

**WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
				CY-370 Adjustment			
CY-370	1-A	2	1	Adoption Service- Employee Benefits	\$ 21,117	\$ 1,457	\$ 22,574
	1-J	2		Intake & Referral - Employee Benefits	\$ 119,722	\$ 7,179	\$ 126,901
	1-M	2		Protective Service Child Abuse - Employee Benefits	\$ 215,771	\$ 9,766	\$ 225,537
	1-N	2		Protective Service General - Employee Benefits	\$ 1,080,958	\$ 56,301	\$ 1,137,259
	2-G	2		Foster Family (Dependent) - Employee Benefits	\$ 32,428	\$ 23,864	\$ 56,292
	4	2		Administration - Employee Benefits	\$ 222,371	\$ 17,397	\$ 239,768
	1-D	4		Counseling (Dependent) - Purchased Services	\$ 5,679,991	\$ 150,342	\$ 5,830,333
	2-A	4		Alternative Treatment (Dependent) - Purchased Services	\$ 4,568	\$ 2,320	\$ 6,888
	2-C	4		Community Residential (Dependent) - Purchased Services	\$ 1,848,155	\$ 58,118	\$ 1,906,273
	2-E	4		Emergency Shelter (Dependent) - Purchased Services	\$ 251,530	\$ 46,299	\$ 297,829
	2-G	4		Foster Family (Dependent) - Purchased Services	\$ 3,084,209	\$ 39,804	\$ 3,124,013
				Total Adjustment Amount		<u>\$ 412,847</u>	
				To increase expenditures by \$412,847 to include expenditures not reported on the Act 148 Invoice submitted to Commonwealth DHS and reconcile to the agency's final expenditure ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2018 to JUNE 30, 2019

**WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$ 19,889,248
Supplemental Act 148		<u>0</u>
Total State Allocation		19,889,248
State Share (CY348) ²	\$ 17,799,903	
Less: Major Service Category Adjustment		<u>0</u>
Net State Share		\$ 17,799,903
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³		\$ 17,799,903
Actual Act 148 Revenues Received ⁴		<u>17,716,887</u>
Net Amount Due County/(State) ⁵		<u><u>\$ 83,016</u></u>

¹ Approved State Allocation is the amount of Act 148 State Funds that were budgeted for the County.

² State Share (CY348) is the total amount of County expenditures that are eligible for reimbursement from Act 148 Funds after auditor's adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after auditor's adjustments are considered.

⁴ Actual Act 148 Revenues Received is the amount of Act 148 funds the County received.

⁵ Net Amount Due the County/(State) is the variance between the amount of Act 148 funds the County received and the Final Net State Share Payable to the County.

WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019
 AMENDED CY348
 FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	146,577	0	22,829	0	0	0	0	0	123,748	123,748	0
02. 90% REIMBURSEMENT	304,542	6,304	0	0	0	0	0	0	298,238	268,414	29,824
03. 80% REIMBURSEMENT	25,250,780	593,331	4,393,910	1,062,681	338,362	0	0	0	18,862,496	15,089,997	3,772,499
04. 60% REIMBURSEMENT	3,648,928	245,058	429,519	0	0	162,348	0	4,678	2,807,325	1,684,395	1,122,930
05. 50% REIMBURSEMENT	1,358,212	91,514	0	0	0	0	0	0	1,266,698	633,349	633,349
06. TOTAL NET CHILD WELFARE EXPEND.	30,709,039	936,207	4,846,258	1,062,681	338,362	162,348	0	4,678	23,358,505	17,799,903	5,558,602
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	1,387,872	0							1,387,872	832,723	555,149
08. NON-REIMBURSABLE EXPENDITURES	37,359	0							37,359		37,359
09. TOTAL EXPENDITURES	32,134,270	936,207	4,846,258	1,062,681	338,362	162,348	0	4,678	24,783,736	18,632,626	6,151,110
10. TOTAL TITLE IV-D COLLECTIONS	266,686										
11. TITLE IV-D Collections for IV-E Children	38,246										
12. STATE ACT 148 - line 6	17,799,903										
13. STATE ACT 148 ALLOCATION	19,889,248										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	17,799,903										
INVOICE											
AMENDED STATE SHARE (ACT 148)	17,799,903										
ACT 148 AMOUNT RECEIVED	17,716,887										
ADJUSTMENT TO STATE SHARE	83,016										

WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019
AMENDED CY370A
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
I-A ADOPTION SERVICE	146,577	0		22,829	0		0	0	0	123,748	123,748	0
I-B ADOPTION ASSISTANCE	4,082,116	0	1,706,350				0	0	0	2,375,766	1,900,613	475,153
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS	758,707	0	242,084	6,797			0	0	0	509,826	407,861	101,965
I-D COUNSELING - DEPENDENT	6,108,706	0			828,891	338,362	0	0	0	4,941,453	3,953,162	988,291
I-E COUNSELING - DELINQUENT	906,576	0			233,790	0	0	0	0	672,786	538,229	134,557
I-F DAY CARE	0	0			0	0	0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	7,249	0			0	0	0	0	0	7,249	5,799	1,450
I-H DAY TREATMENT - DELINQUENT	48,197	0			0	0	0	0	0	48,197	38,558	9,639
I-I HOME MAKER SERVICE	0	0			0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	296,171	0		46,010	0	0	0	0	0	250,161	200,129	50,032
I-K LIFE SKILLS - DEPENDENT	0	0			0	0	0	0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0			0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	901,187	0		139,736	0	0	0	0	0	761,451	609,161	152,290
I-N PROTECTIVE SERVICE - GENERAL	3,326,442	0		516,578	0	0	0	0	0	2,809,864	2,247,891	561,973
I-O SERVICE PLANNING	0	0			0	0	0	0	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	81,118	0			0	0	0	0	0	81,118	40,559	40,559
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	10,716	0			0	0	0	0	0	10,716	5,358	5,358
I-R SUBTOTAL IN-HOME	16,673,762	0	1,948,434	731,950	#####	338,362	0	0	0	12,592,335	10,071,068	2,521,267

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
2-A ALTERNATIVE TREATMENT - DEPENDENT	8,990	0				0	0	0	8,990	7,192	1,798	
2-B ALTERNATIVE TREATMENT - DELINQUENT	14,210	0				0	0	0	14,210	11,368	2,842	
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,709,084	28,112	427,326	15		0	0	0	1,253,631	1,002,905	250,726	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	1,659,975	91,839	3,305			0	0	0	1,564,831	1,251,865	312,966	
2-E EMERGENCY SHELTER - DEPENDENT	279,723	6,127				0	0	0	273,596	246,236	27,360	
2-F EMERGENCY SHELTER - DELINQUENT	24,819	177				0	0	0	24,642	22,178	2,464	
2-G FOSTER FAMILY - DEPENDENT	4,649,098	460,994	745,565	521,866		0	0	0	2,920,673	2,336,538	584,135	
2-H FOSTER FAMILY - DELINQUENT	260	0		25		0	0	0	235	188	47	
2-I SUP. INDEPENDENT LIVING - DEPENDENT	532,166	11,611	37,892			0	0	0	482,663	386,130	96,533	
2-J SUP. INDEPENDENT LIVING - DELINQUENT	241,646	775	267	94		0	0	0	240,510	192,408	48,102	
2-K SUBTOTAL CBP	9,119,971	599,635	1,214,355	522,000	0	0	0	0	6,783,981	5,457,008	1,326,973	

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
3-A JUVENILE DETENTION SERVICE	1,266,378	91,514				0	0	0	1,174,864	587,432		
3-B RESIDENTIAL SERVICE - DEPENDENT	1,138,448	28,754	229,885	0		162,348	0	0	717,461	430,477	286,984	
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	1,181,442	75,732	0	0		0	0	0	1,105,710	663,426	442,284	
3-D SECURE RES. SERVICE (EXCEPT YDC)	44,891	9,201				0	0	0	35,690	21,414	14,276	
3-E YDC SECURE	1,387,872	0				0	0	0	1,387,872	832,723	555,149	
3-F SUBTOTAL INSTITUTIONAL	5,019,031	205,201	229,885	0	0	162,348	0	0	4,421,597	2,535,472	1,886,125	

4 ADMINISTRATION	1,284,147	131,371		199,634		0	0	0	4,678	948,464	569,078	379,386
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5 TOTAL REVENUES	32,096,911	936,207	3,392,674	1,453,584	#####	338,362	162,348	0	4,678	24,746,377	18,632,626	6,113,751
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WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019
AMENDED CY370
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
IN-HOME												
1-A ADOPTION SERVICE	74,991	39,657		32,054	0	0	146,702	51	0	125	0	0
1-B ADOPTION ASSISTANCE	0	0	4,082,116	0	0	0	4,082,116	0	461	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	22,165	18,097	713,138	3,340	1,967	0	758,707	7	78	0	0	0
1-D COUNSELING - DEPENDENT	0	0		0	6,108,706	0	6,108,706	0	1,056	0	0	0
1-E COUNSELING - DELINQUENT	0	0	892	905,684	0	0	906,576	0	250	0	0	0
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	7,249	0	7,249	0	3	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	48,197	0	48,197	0	16	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	195,094	83,442		18,037	0	0	296,573	3,597	0	402	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	560,235	245,582		96,105	0	0	901,922	1,807	0	735	0	0
1-N PROTECTIVE SERVICE - GENERAL	1,996,027	952,940		390,965	0	0	3,339,932	3,143	0	13,490	0	0
1-O SERVICE PLANNING	0	0		0	0	0	0	0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	81,118		81,118	0	95	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	10,716		10,716	0	36	0	0	0
1-R SUBTOTAL IN-HOME	2,848,512	1,339,718	4,795,254	541,393	7,163,637	0	16,688,514			14,752	0	0
	Number of Children receiving only NON-PURCHASED IN-Home Services 3,731											
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	8,990	0	8,990	52	7	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	14,210	0	14,210	67	3	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	2,907	1,706,177	0	1,709,084	6,384	60	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	2,505	1,657,470	0	1,659,975	6,815	56	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	279,723	0	279,723	2,101	104	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	24,819	0	24,819	107	8	0	0	0
2-G FOSTER FAMILY - DEPENDENT	895,747	421,519	0	290,754	3,042,357	0	4,650,377	73,052	381	1,279	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	260	0	0	260	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	532,166	0	532,166	9,261	50	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	1,238	240,408	0	241,646	1,361	12	0	0	0
2-K SUBTOTAL CBP	895,747	421,519	0	297,664	7,506,320	0	9,121,250	99,200	681	1,279	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	6,006	1,260,372	0	1,266,378	2,190	143	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	1,151	1,137,297	0	1,138,448	4,722	27	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	1,041	1,180,401	0	1,181,442	5,898	56	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	894	43,997	0	44,891	141	3	0	0	0
3-E YDC SECURE	0	0	0	0	1,387,872	0	1,387,872	2,528	16	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	9,092	5,009,939	0	5,019,031	15,479	245	0	0	0
4 ADMINISTRATION	445,361	230,765	0	629,349	0	0	1,305,475			21,328	0	0
5 TOTAL EXPENDITURES	4,189,620	1,992,002	4,795,254	1,477,498	19,679,896	0	32,134,270			37,359	0	0
	County Indirect Costs = \$ 633,499											

**WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019
AMENDED**

SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 146,508	\$ 194	\$ 146,702
Adoption Assistance	4,082,116	0	4,082,116
Subsidized Permanent Legal Custodianship	756,740	1,967	758,707
Counseling	6,889,057	126,225	7,015,282
Day Care	0	0	0
Day Treatment	55,446	0	55,446
Homemaker Service	0	0	0
Intake and Referral	296,427	146	296,573
Life Skills	0	0	0
Protective Service - Child Abuse	898,283	3,639	901,922
Protective Service - General	3,333,581	6,351	3,339,932
Service Planning	0	0	0
Juvenile Act Proceedings	91,834	0	91,834
Alternative Treatment	23,200	0	23,200
Community Residential	3,236,989	132,070	3,369,059
Emergency Shelter	304,542	0	304,542
Foster Family	4,636,822	13,815	4,650,637
Supervised Independent Living	905,844	(132,032)	773,812
Juvenile Detention Service	1,266,378	0	1,266,378
Residential Service	2,318,790	1,100	2,319,890
Secure Residential Service (Except YDC)	44,891	0	44,891
YDC Secure	1,387,872	0	1,387,872
Administration	1,301,764	3,711	1,305,475
Combined Total Expense	<u>31,977,084</u>	<u>157,186</u>	<u>32,134,270</u>
Less Non-reimbursables	<u>37,359</u>	<u>0</u>	<u>37,359</u>
Total Net Expense	<u>\$ 31,939,725</u>	<u>\$ 157,186</u>	<u>\$ 32,096,911</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 4,189,620	\$ 0	\$ 4,189,620
Employee Benefits	1,992,002	0	1,992,002
Subsidies	4,795,254	0	4,795,254
Operating	1,459,800	17,698	1,477,498
Purchased Services	19,540,408	139,488	19,679,896
Fixed Assets	0	0	0
Combined Total Expense	<u>31,977,084</u>	<u>157,186</u>	<u>32,134,270</u>
Less Non-reimbursables	<u>37,359</u>	<u>0</u>	<u>37,359</u>
Total Net Expense	<u>\$ 31,939,725</u>	<u>\$ 157,186</u>	<u>\$ 32,096,911</u>

**WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370 Adjustments							
CY-370	1-A	4	1	Adoption Service - Operating	\$ 31,860	\$ 194	\$ 32,054
	1-J	4		Intake and Referral - Operating	\$ 17,891	\$ 146	\$ 18,037
	1-M	4		Protective Services Child Abuse - Operating	\$ 92,466	\$ 3,639	\$ 96,105
	1-N	4		Protective Service General - Operating	\$ 384,614	\$ 6,351	\$ 390,965
	2-G	4		Foster Family (Dependent) - Operating	\$ 288,297	\$ 2,457	\$ 290,754
	2-H	4		Foster Family (Delinquent) - Operating	\$ 160	\$ 100	\$ 260
	3-B	4		Residential Service (Dependent) - Operating	\$ 51	\$ 1,100	\$ 1,151
	4	4		Administration - Operating	\$ 625,638	\$ 3,711	\$ 629,349
	1-C	5		Subsized Permanent Legal Custodianship - Purchased Services	\$ 3,340	\$ 1,967	\$ 5,307
	1-D	5		Counseling (Dependent) - Purchased Services	\$ 5,982,481	\$ 126,225	\$ 6,108,706
	2-C	5		Community Residential (Dependent) - Purchased Services	\$ 1,574,704	\$ 131,473	\$ 1,706,177
	2-D	5		Community Residential (Delinquent) - Purchased Services	\$ 1,656,873	\$ 597	\$ 1,657,470
	2-G	5		Foster Family (Dependent) - Purchased Services	\$ 3,031,099	\$ 12,974	\$ 3,044,073
	2-I	5		Supervised Independent Living (Dependent) - Purchased Services	\$ 664,198	\$ (132,032)	\$ 532,166
				Total Adjustment Amount		\$ 158,902	
				To increase expenditures by \$158,902 to include expenditures not reported on the Act 148 Invoice submitted to the Commonwealth Department of Human Services and reconcile to the agency's final expenditure ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370	2-G	5	2	Foster Family (Dependent) - Purchased Services	\$ 3,044,073	\$ (1,716)	\$ 3,042,357
				To decrease expenditures by \$1,716 to report a refund received from a provider in May 2019 and applicable to the 14-15 fiscal year that was not reported on the Act 148 Invoice submitted to the Commonwealth Department of Human Services.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370A Adjustment							
CY-370A	3-A	2	3	Juvenile Detention Service - Program Income	\$ 71,888	\$ 19,626	\$ 91,514
	3-B	2		Residential Service (Dependent) - Program Income	\$ 31,089	\$ (2,335)	\$ 28,754
	3-D	2		Secure Residential Service (Except YDC) - Program Income	\$ 6,866	\$ 2,335	\$ 9,201
	4	2		Administration - Program Income	\$ 78,043	\$ 53,328	\$ 131,371
				Total Adjustment Amount		\$ 72,954	
				To increase program income by \$72,954 to include revenue not reported on the Act 148 Invoice submitted to the Commonwealth Department of Human Services and reconcile to the agency's final program income Ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

SECTION 3

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2019 to JUNE 30, 2020

**WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$ 19,458,269
Supplemental Act 148		<u>0</u>
Total State Allocation		19,458,269
State Share (CY348) ²	\$ 18,692,250	
Less: Major Service Category Adjustment	<u>0</u>	
Net State Share		\$ 18,692,250
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³		\$ 18,692,250
Actual Act 148 Revenues Received ⁴		<u>18,448,805</u>
Net Amount Due County/(State) ⁵		<u>\$ 243,445</u>

¹ Approved State Allocation is the amount of Act 148 State Funds that were budgeted for the County.

² State Share (CY348) is the total amount of County expenditures that are eligible for reimbursement from Act 148 Funds after auditor's adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after auditor's adjustments are considered.

⁴ Actual Act 148 Revenues Received is the amount of Act 148 funds the County received.

⁵ Net Amount Due the County/(State) is the variance between the amount of Act 148 funds the County received and the Final Net State Share Payable to the County.

WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020
 AMENDED CY348
 FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	171,516	0	24,291	0	0	0	0	0	147,225	147,225	0
02. 90% REIMBURSEMENT	175,349	1,662	0	0	0	0	0	0	173,687	156,319	17,368
03. 80% REIMBURSEMENT	26,129,373	515,163	4,248,179	1,062,680	338,362	0	0	0	19,964,989	15,971,992	3,992,997
04. 60% REIMBURSEMENT	3,431,351	171,130	310,673	0	0	162,348	0	5,877	2,781,323	1,668,793	1,112,530
05. 50% REIMBURSEMENT	1,582,922	87,082	0	0	0	0	0	0	1,495,840	747,921	747,919
06. TOTAL NET CHILD WELFARE EXPEND.	31,490,511	775,037	4,583,143	1,062,680	338,362	162,348	0	5,877	24,563,064	18,692,250	5,870,814
YDCYFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	1,169,256	0							1,169,256	701,554	467,702
08. NON-REIMBURSABLE EXPENDITURES	29,456	0							29,456		
09. TOTAL EXPENDITURES	32,689,223	775,037	4,583,143	1,062,680	338,362	162,348	0	5,877	25,761,776	19,393,804	6,367,972
10. TOTAL TITLE IV-D COLLECTIONS	265,710										
11. TITLE IV-D Collections for IV-E Children	55,549										
12. STATE ACT 148 - line 6	18,692,250										
13. STATE ACT 148 ALLOCATION	19,458,269										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	18,692,250										
INVOICE											
AMENDED STATE SHARE (ACT 148)	18,692,250										
ACT 148 AMOUNT RECEIVED	18,448,805										
ADJUSTMENT TO STATE SHARE	243,445										

WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020
AMENDED CY370A
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
I-A ADOPTION SERVICE	171,516	0		24,291	0			0	0	147,225	147,225	0
I-B ADOPTION ASSISTANCE	4,262,941	0	2,113,246	0				0	0	2,149,695	1,719,756	429,939
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	840,975	0	267,941	8,499				0	0	564,535	451,628	112,907
I-D COUNSELING - DEPENDENT	5,925,726	0			828,890	338,362		0	0	4,738,474	3,806,779	951,695
I-E COUNSELING - DELINQUENT	810,371	0			233,790	0		0	0	576,581	461,265	115,316
I-F DAY CARE	0	0			0	0		0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	6,805	0			0	0		0	0	6,805	5,444	1,361
I-H DAY TREATMENT - DELINQUENT	68,797	0			0	0		0	0	68,797	55,038	13,759
I-I HOMEMAKER SERVICE	0	0			0	0		0	0	0	0	0
I-J INTAKE & REFERRAL	321,822	0		45,004	0	0		0	0	276,818	221,454	55,364
I-K LIFE SKILLS - DEPENDENT	0	0			0	0		0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0			0	0		0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	1,071,872	0		149,735	0	0		0	0	922,137	737,710	184,427
I-N PROTECTIVE SERVICE - GENERAL	3,877,097	26,007		539,789	0	0		0	0	3,311,301	2,649,041	662,260
I-O SERVICE PLANNING	0	0			0	0		0	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	129,553	0			0			0	0	129,553	64,777	64,776
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	13,924	0						0	0	13,924	6,962	6,962
I-R SUBTOTAL IN-HOME	17,501,399	26,007	2,381,187	767,318	#######	338,362	0	0	0	12,925,845	10,327,079	2,598,766
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	2,320	0						0	0	2,320	1,856	464
2-B ALTERNATIVE TREATMENT - DELINQUENT	4,640	0						0	0	4,640	3,712	928
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,288,684	9,179	45,042	18,226				0	0	1,216,237	972,990	243,247
2-D COMMUNITY RESIDENTIAL - DELINQUENT	1,493,870	70,552	5,004					0	0	1,418,314	1,134,651	283,663
2-E EMERGENCY SHELTER - DEPENDENT	147,253	1,618						0	0	145,635	131,072	14,563
2-F EMERGENCY SHELTER - DELINQUENT	28,096	44			0	0		0	0	28,052	25,247	2,805
2-G FOSTER FAMILY - DEPENDENT	3,942,844	343,037	593,191	341,034				0	0	2,665,582	2,132,466	533,116
2-H FOSTER FAMILY - DELINQUENT	183	0		17				0	0	166	133	33
2-I KINSHIP CARE - DEPENDENT	1,107,128	37,303						0	0	1,069,825	855,860	213,965
2-J KINSHIP CARE - DELINQUENT	0	0						0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	656,685	20,731	101,810	19,635				0	0	514,509	411,607	102,902
2-L SUP. INDEPENDENT LIVING - DELINQUENT	446,613	8,354		6				0	0	438,253	350,602	87,651
2-M SUBTOTAL CBP	9,118,316	490,818	745,047	378,918	0	0	0	0	0	7,503,533	6,020,196	1,483,337
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	1,439,445	87,082	153,534	24,448				0	0	1,352,363	676,182	676,181
3-B RESIDENTIAL SERVICE - DEPENDENT	738,598	10,723	65,128				162,348	0	0	387,545	232,527	155,018
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	1,418,097	65,128					0	0	0	1,352,969	811,781	541,188
3-D SECURE RES. SERVICE (EXCEPT YDC)	322,006	10,219						0	0	311,787	187,072	124,715
3-E YDC SECURE	1,169,256	0						0	0	1,169,256	701,554	467,702
3-F SUBTOTAL INSTITUTIONAL	5,087,402	173,152	153,534	24,448	0	0	162,348	0	0	4,573,920	2,609,116	1,964,804
4 ADMINISTRATION	952,650	85,060		132,691		0	0	0	5,877	729,022	437,413	291,609
5 TOTAL REVENUES	32,659,767	775,037	3,279,768	1,303,375	#######	338,362	162,348	0	5,877	25,732,320	19,393,804	6,338,516

WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020
 AMENDED CY370
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING SERVICES	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	CHILDREN SERVED (BY COUNTY)	CHILDREN SERVED (PURCHASED)	NON-REIMBURSABLE (NON PS/SUB)	NON-REIM. PURCHASED SERV/SUBSIDIES	PROGRAM INCOME RELATED TO ALL NON-REIMBURSABLE
IN-HOME												
1-A ADOPTION SERVICE	59,765	40,452		71,361	0	0	171,578	27	0	62	0	0
1-B ADOPTION ASSISTANCE	0	0	4,262,941	0	0	0	4,262,941	0	476	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	31,862	22,324	780,050	6,768	0	0	841,004	15	79	29	0	0
1-D COUNSELING - DEPENDENT	0	0		0	5,925,726	0	5,925,726	0	1,101	0	0	0
1-E COUNSELING - DELINQUENT	0	0	298	810,073	0	0	810,371	2	266	0	0	0
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	6,805	0	6,805	0	2	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	68,797	0	68,797	0	15	0	0	0
1-I HOME/MAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	194,412	95,973		31,634	0	0	322,019	4,251	0	197	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	638,707	290,722		143,028	0	0	1,072,457	1,624	0	585	0	0
1-N PROTECTIVE SERVICE - GENERAL	2,105,758	1,083,602		696,204	0	0	3,885,564	3,489	0	8,467	0	0
1-O SERVICE PLANNING	0	0		0	0	0	0	0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0		0	129,553	0	129,553	0	194	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	13,924	0	13,924	0	32	0	0	0
1-R SUBTOTAL IN-HOME	3,030,504	1,533,073	5,042,991	949,293	6,954,878	0	17,510,739			9,340		
Number of Children receiving only NON-PURCHASED In-Home Services 3,245												
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	2,320	0	2,320	9	2	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	4,640	0	4,640	17	1	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	1,218	1,287,466	0	1,288,684	4,700	54	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	2,106	1,491,764	0	1,493,870	6,254	55	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	147,253	0	147,253	1,471	63	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	90	28,006	0	28,096	249	7	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,008,983	513,260	0	311,841	2,109,725	0	3,943,809	43,364	301	965	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	183	0	0	183	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0	0	0	1,107,128	0	1,107,128	26,456	174	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	446	656,239	0	656,685	9,671	50	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	40	446,573	0	446,613	2,172	17	0	0	0
2-M SUBTOTAL CBP	1,008,983	513,260	0	315,924	7,281,114	0	9,119,281	94,363	724	965	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	5,894	1,433,551	0	1,439,445	3,040	173	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	233	738,365	0	738,598	3,836	26	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/PTC)	0	0	0	821	1,417,276	0	1,418,097	7,193	64	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	691	321,315	0	322,006	877	15	0	0	0
3-E YDC SECURE	0	0	0	0	1,169,256	0	1,169,256	2,266	9	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	7,639	5,079,763	0	5,087,402	17,212	287	0	0	0
4 ADMINISTRATION	441,604	261,484	0	268,713	0	0	971,801			19,151	0	0
5 TOTAL EXPENDITURES	4,481,091	2,307,817	5,042,991	1,541,569	19,315,755	0	32,689,223			29,456	0	0
County Indirect Costs = \$ 568,819												

**WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020
AMENDED**

SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 171,444	\$ 134	\$ 171,578
Adoption Assistance	4,262,941	0	4,262,941
Subsidized Permanent Legal Custodianship	840,937	67	841,004
Counseling	6,513,675	222,422	6,736,097
Day Care	0	0	0
Day Treatment	75,602	0	75,602
Homemaker Service	0	0	0
Intake and Referral	321,750	269	322,019
Life Skills	0	0	0
Protective Service - Child Abuse	1,071,614	843	1,072,457
Protective Service - General	3,862,666	22,898	3,885,564
Service Planning	0	0	0
Juvenile Act Proceedings	143,367	110	143,477
Alternative Treatment	6,960	0	6,960
Community Residential	2,728,173	54,381	2,782,554
Emergency Shelter	175,259	90	175,349
Foster Family	3,943,119	873	3,943,992
Kinship Care	1,107,128	0	1,107,128
Supervised Independent Living	1,101,319	1,979	1,103,298
Juvenile Detention Service	1,439,445	0	1,439,445
Residential Service	2,155,901	794	2,156,695
Secure Residential Service (Except YDC)	322,006	0	322,006
YDC Secure	1,169,256	0	1,169,256
Administration	971,099	702	971,801
Combined Total Expense	<u>32,383,661</u>	<u>305,562</u>	<u>32,689,223</u>
Less Non-reimbursables	<u>29,456</u>	<u>0</u>	<u>29,456</u>
Total Net Expense	<u>\$ 32,354,205</u>	<u>\$ 305,562</u>	<u>\$ 32,659,767</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 4,481,091	\$ 0	\$ 4,481,091
Employee Benefits	2,307,817	0	2,307,817
Subsidies	5,042,991	0	5,042,991
Operating	1,516,498	25,071	1,541,569
Purchased Services	19,035,264	280,491	19,315,755
Fixed Assets	0	0	0
Combined Total Expense	<u>32,383,661</u>	<u>305,562</u>	<u>32,689,223</u>
Less Non-reimbursables	<u>29,456</u>	<u>0</u>	<u>29,456</u>
Total Net Expense	<u>\$ 32,354,205</u>	<u>\$ 305,562</u>	<u>\$ 32,659,767</u>

WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020
ADJUSTMENT SCHEDULE

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
				CY-370 Adjustment			
CY-370	1-A	4	1	Adoption Service - Operating	\$ 71,227	\$ 134	\$ 71,361
	1-C	4		Subsidized Permanent Legal Custodianship - Operating	\$ 6,701	\$ 67	\$ 6,768
	1-J	4		Intake and Referral - Operating	\$ 31,365	\$ 269	\$ 31,634
	1-M	4		Protective Services Child Abuse - Operating	\$ 142,185	\$ 843	\$ 143,028
	1-N	4		Protective Service General - Operating	\$ 673,306	\$ 22,898	\$ 696,204
	2-F	4		Emergency Shelter (Delinquent) - Operating	\$ -	\$ 90	\$ 90
	2-H	4		Foster Family (Delinquent) - Operating	\$ 115	\$ 68	\$ 183
	4	4		Administration - Operating	\$ 268,011	\$ 702	\$ 268,713
	1-D	5		Counseling (Dependent) - Purchased Services	\$ 5,734,562	\$ 191,164	\$ 5,925,726
	1-E	5		Counseling (Delinquent) - Purchased Services	\$ 778,815	\$ 31,258	\$ 810,073
	1-Q	5		Juvenile Act Proceedings (Delinquent) - Purchased Services	\$ 13,814	\$ 110	\$ 13,924
	2-C	5		Community Residential (Dependent) - Purchased Services	\$ 1,265,158	\$ 22,308	\$ 1,287,466
	2-D	5		Community Residential (Delinquent) - Purchased Services	\$ 1,459,691	\$ 32,073	\$ 1,491,764
	2-G	5		Foster Family (Dependent) - Purchased Services	\$ 2,108,920	\$ 805	\$ 2,109,725
	2-I	5		Supervised Independent Living (Delinquent) - Purchased Services	\$ 444,594	\$ 1,979	\$ 446,573
	3-B	5		Residential Service (Delinquent) - Purchased Services	\$ 1,416,482	\$ 794	\$ 1,417,276
				Total Adjustment Amount		\$ 305,562	
				To increase expenditures by \$305,562 to include expenditures not reported on the Act 148 Invoice submitted to the Commonwealth Department of Human Services and reconcile to the agency's final expenditure ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
				CY-370A Adjustment			
CY-370A	3-A	2	2	Juvenile Detention Center - Program Income	\$ 85,662	\$ 1,420	\$ 87,082
				To increase program income by \$1,420 to include revenue received subsequent to the agency's submission of the Act 148 Invoice to Commonwealth DHS and reconcile to the agency's final Program Income ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

SECTION 4

STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATIONS

WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATIONS

The prior report included the following finding:

Lack of Internal Control Policies and Procedures to Reduce the Risk of Paying Overbillings or Fraudulent Billings by Contracted In-Home Purchased Service Providers

In our prior engagement report, for the fiscal years July 1, 2014, to June 30, 2017, we cited the agency for failing to develop and implement internal control policies and procedures to require adequate supporting documentation evidencing that services related to fees invoiced by In-Home Purchased Service providers, and paid by the agency, were actually provided, and if provided, provided in adherence to the requirements of the respective provider contract terms.

During the conduct of our current engagement, we obtained evidence substantiating that, as of December 18, 2017, the agency developed and implemented fiscal-related monitoring policy and procedures designed to reduce the agency's risk of paying overbillings or fraudulent billings submitted by contracted In-Home Purchased Service providers.

The agency's fiscal-related monitoring policy for In-Home Purchased Service providers requires the agency's program specialist to perform procedures for one provider a month. Supporting documentation (e.g. sign-in sheets, progress notes, mileage logs) is obtained from the provider, compared to the selected invoice, and documented on a Case Sampling and Purchased Services Review Form. Discrepancies are communicated to the provider and if applicable, a refund or credit to the following month's invoice is made. If the provider disputes a billing error, the county's chief fiscal officer renders a final decision on the issue.

To assess the sufficiency of these procedures, we reviewed several In-Home provider monitoring reviews and verified the agency obtained sufficient documentation to verify the invoiced number of units and/or operating costs.

Based on the procedures performed during our current engagement, we concluded the issuance of a repeat finding is not warranted.

SECTION 5

CURRENT ENGAGEMENT OBSERVATION

WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

Observation – Despite the Pennsylvania Department of Human Services Apparent Strides in Increasing the Protection of At-Risk Children in the Care of Contracted In-Home Preventative Service Providers, DHS Failed to Review the Adequacy of the C&Y Agencies Procedures and Results for Ensuring these Providers Comply with CPSL Requirements.

The vast majority of Pennsylvania’s County Children and Youth (C&Y) agencies contract with non-government In-Home Preventative Service providers (contracted providers) to deliver services to children outside of an institutional or community-based setting, and those services are referred to as In-Home Purchased Services.² The Child Protective Services Law (CPSL) requires the conduct of Criminal Background Checks and Child Abuse History Clearances (certifications) for all contracted providers’ (and their respective subcontractors’) employees and direct volunteers.³

Since 2016, we have communicated concerns to the Pennsylvania Department of Human Services (DHS) that these contracted providers were not being monitored for compliance with the CPSL certification mandates. Specifically, this needed monitoring relates to obtaining assurance as to the sufficiency of each C&Y agency’s procedures for reviewing the certifications of contracted providers’ employees and volunteers and their respective subcontractors, whose duties require them to come into direct contact with children and taking appropriate corrective actions when disqualifying incidents are identified. Furthermore, these contracted providers are not subject to licensure nor annual inspections under the Human Services Code (Code).⁴ Our concerns continue to be communicated through the inclusion of a standardized observation in our C&Y Program engagement reports and through correspondence with DHS.

In February 2018, DHS senior management staff affirmed that DHS is responsible for communicating contract-monitoring expectations to the C&Y agencies and for implementing a

² Institutional and community-based settings are those in which the child is outside of the home for the entire time (e.g., Juvenile Detention, Residential Services, Secure Residential, Youth Development Camps, Youth Forestry Camps, Foster Care, Emergency Shelter, Group Homes, etc.). In-Home supportive services are provided while the child is in their own home or supportive services provided to the child or child’s family while the child is in substitute care.

³ 23 Pa.C.S. §§ 6344 and 6344.2. Please note that CPSL 23 Pa.C.S. § 6344.4 now requires recertification of the required state and federal background checks and the child abuse clearance every 60 months.

⁴ Based on a recent communication with DHS in early September 2020, the state agency candidly indicated that it lacks sufficient budgetary resources, leading to inadequate staffing to provide for the licensure and inspection of these contracted providers, which includes a large population of not only these providers, but also their subcontractors. Further, the implication of these budgetary constraints is that it would not be reasonable to pursue or support related legislation to make these contracted providers and their subcontractors subject to licensure and inspection. Please see the Special Note in Endnote 1.

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method to ensure certification monitoring is being performed adequately. DHS staff also stated these expectations were communicated to C&Y agencies on numerous occasions since 2016.

Our 2018 Position Statement Letter

On March 18, 2018, we sent a Position Statement Letter to then DHS Deputy Secretary for Children, Youth and Families, which was also delivered to the Pennsylvania Senate and House of Representatives' children and youth committee chairs. The major purpose of our letter was to express our concerns, as detailed above.

DHS Corrective Actions Taken

In an effort to further address our concerns, DHS expanded its CPSL adherence requirements for C&Y agencies through the issuance of its 2019 revision of its Single Audit Supplement (supplement) for counties, effective for the fiscal year ended June 30, 2019. The supplement included the following requirements for C&Y agencies and their auditors who conduct Single Audits of counties.

C&Y agencies are required to:

- Monitor contracted provider adherence to the CPSL background check requirements to assure the safety of children receiving prevention, reunification, and aftercare services (services coded as in-home).
- Document these efforts and report them to DHS on a supplemental schedule included in each counties' Single Audit package.
- Create a listing of contracted providers that deliver in-home coded services.
- Monitor a sample of contracted providers' compliance with the CPSL requirements, including checking for incidents since the date of the background clearances.
- Communicate any violations to contracted providers and obtain a corrective action plan.
- Follow-up on implementation of the corrective action plan within six months.
- Document the results of the monitoring.

As part of the Single Audit, the auditors are required to perform agreed-upon procedures with regard to the supplemental schedule noted above, including the following:

- Obtain a listing of contracted providers that deliver in-home coded services for the C&Y agency.
- Test the listing of contracted providers for completeness.

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- Analyze the C&Y agency's documentation of monitoring activities for adequacy of monitoring, the C&Y agency's obtaining of any necessary corrective action plans, the C&Y agency's timely follow-up on corrective action plans, and the adequacy and accuracy of the monitoring documentation as represented on the supplemental schedule.
- Disclose any exceptions or findings within the Single Audit package for items not reflected on the supplemental schedule.

Our Current Position

We believe that the requirements that DHS included in its supplement are great first steps in obtaining assurance of the C&Y agencies' compliance with the CPSL certification requirements. Specifically, having independent auditors reviewing the adequacy of the C&Y agencies' monitoring of the CPSL background check requirements for contracted providers annually, and reporting the C&Y agencies' monitoring efforts in a supplemental schedule of the Single Audit package that is provided to DHS appears to be effective. As part of the CPSL certification monitoring process, it is incumbent upon DHS to review the supplemental schedule and any exceptions or findings within the Single Audit packages to ascertain whether the C&Y agencies are properly monitoring for CPSL certification requirements of its contracted providers. However, as of March 2021, DHS officials acknowledged that staff have not started reviewing the Single Audit packages for this purpose.⁵

This lack of review by DHS is especially concerning considering DHS as the oversight agency could remain unaware of improper monitoring being performed by a C&Y agency and/or non-compliance with the CPSL occurring despite receiving an audit report disclosing such information. Therefore, we believe that it is imperative that DHS review the Single Audit packages for CPSL compliance by the C&Y agencies in a timely manner.

Alternatively, DHS could implement its own monitoring process whereby it reviews the adequacy of each C&Y agency's monitoring to ensure the agency's contracted providers and their subcontractors complied with CPSL certification requirements. The process would include reviewing the corrective actions plans when disqualifying incidents were identified and verifying that the corrective action plans were implemented.¹

⁵ DHS informed us that they merely verbally inquire about the status of C&Y agencies' respective corrective action plans during their monitoring process.

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Conclusion

As the oversight agency, it is our opinion that DHS should ensure that every C&Y agency and its respective contracted providers are actually adhering to the CPSL certification requirements. This specifically relates to obtaining assurance as to the adequacy of each C&Y Agency's procedures for reviewing the certifications of their contracted providers' employees and volunteers and their subcontractors (whose duties require them to come into direct contact with children) and taking appropriate corrective action when disqualifying incidents are identified. We continue to believe that these children remain particularly vulnerable because contracted in-home services are often times provided outside the presence and view of others.

ⁱ **Special Note:** In marked contrast to contracted foster care parents/providers and day treatment centers/child residential facilities, as well as 12 other types of facilities and programs, these C&Y contracted providers are not subject to annual licensure and an inspection process in accordance with the Human Services Code (Code). As noted in an earlier footnote, DHS recently made the candid statement that it lacks sufficient budgetary resources, leading to inadequate staffing to provide for the licensure and inspection of these contracted providers.

Our Department understands and appreciates these budgetary difficulties and that it may not be practical, but it is definitely reasonable to have licensure and inspections under the Code for this very large population of these C&Y agencies' contracted providers and their subcontractors.

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This report was originally distributed to the following:

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